

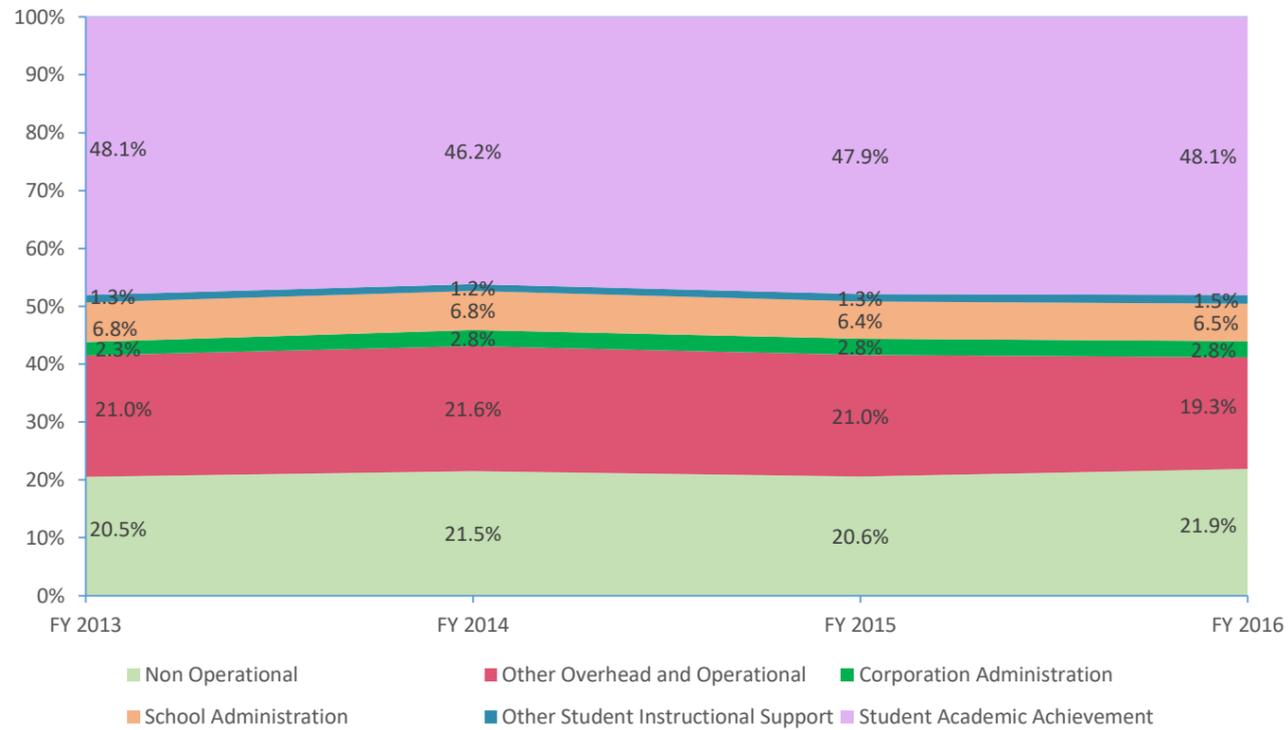
**School Corporation Expenditures by Account
Biannual Financial Report Data
Northwestern School Corp (3470)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$8,844,455	51.1%	\$8,686,722	48.4%	\$8,458,577	48.1%	\$8,105,672	46.2%	\$8,840,927	47.9%	\$8,688,312	48.1%
Student Instructional Support	\$1,119,378	6.5%	\$1,572,934	8.8%	\$1,431,198	8.1%	\$1,393,814	7.9%	\$1,424,803	7.7%	\$1,441,692	8.0%
Total	\$9,963,833	57.6%	\$10,259,657	57.1%	\$9,889,774	56.2%	\$9,499,486	54.1%	\$10,265,730	55.6%	\$10,130,005	56.0%

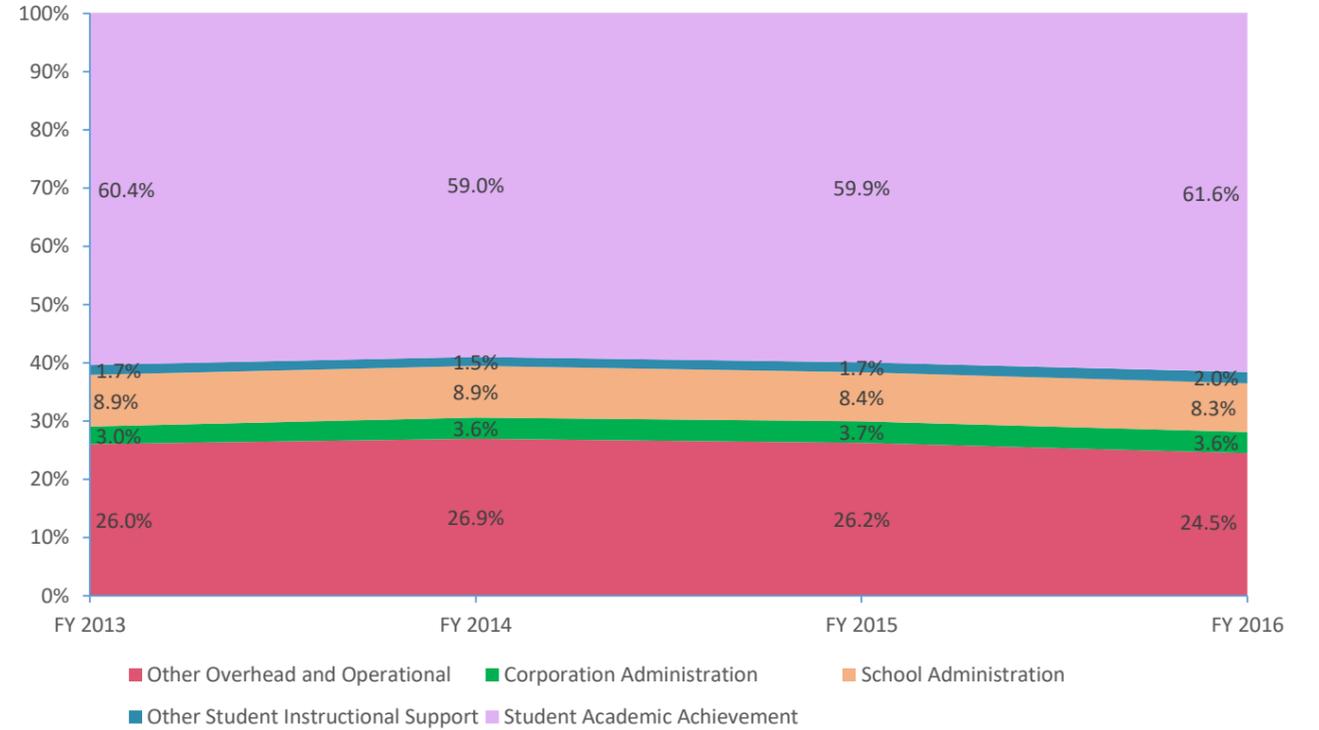
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,637,501	21.0%	\$4,115,695	22.9%	\$4,098,645	23.3%	\$4,280,950	24.4%	\$4,400,103	23.8%	\$3,992,064	22.1%
Non Operational	\$3,699,504	21.4%	\$3,588,958	20.0%	\$3,614,232	20.5%	\$3,775,820	21.5%	\$3,799,672	20.6%	\$3,959,262	21.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,337,006	42.4%	\$7,704,653	42.9%	\$7,712,877	43.8%	\$8,056,771	45.9%	\$8,199,775	44.4%	\$7,951,326	44.0%

Grand Total	\$17,300,839	\$17,964,309	\$17,602,651	\$17,556,257	\$18,465,504	\$18,081,331
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$171,973	\$368,828	\$350,773	NA	104.0%	-4.9%
11100	Regular Programs	Elementary	\$2,668,737	\$2,969,887	\$3,141,538	\$3,119,165	16.9%	5.0%	-0.7%
11200	Regular Programs	Middle/Junior High	\$0	\$1,057,645	\$1,006,707	\$916,557	NA	-13.3%	-9.0%
11300	Regular Programs	High School	\$2,904,339	\$2,401,508	\$2,235,756	\$2,179,253	-25.0%	-9.3%	-2.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$0	\$70,543	NA	NA	NA
11480	Regular Programs	Vocational Education - Industrial Education A	\$0	\$0	\$750	\$750	NA	NA	0.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$0	\$0	\$8,791	NA	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$212	\$259	\$115	\$427	101.7%	64.6%	271.5%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$237,982	\$0	\$0	\$0	-100.0%	NA	NA
12340	Special Programs	Physical Impairment - Hearing Impairment	\$907	\$94,408	\$82,326	\$73,938	8047.9%	-21.7%	-10.2%
12350	Special Programs	Physical Impairment - Homebound	\$4,714	\$6,075	\$712	\$2,613	-44.6%	-57.0%	266.8%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$67,014	\$81,054	\$102,009	NA	52.2%	25.9%
12420	Special Programs	Emotional Disabilities - All Others	\$497	\$0	\$0	\$0	-100.0%	NA	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$1,828	\$2,264	\$0	\$0	-100.0%	-100.0%	NA
12520	Special Programs	Culturally Different - Compensatory	\$1,735	\$1,853	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$485	\$506,148	\$429,754	\$389,213	80115.4%	-23.1%	-9.4%
12810	Special Programs	Special Education Preschool	\$42,330	\$57,048	\$14,224	\$17,770	-58.0%	-68.9%	24.9%
12900	Special Programs	Other Special Programs	\$55	\$708	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$19,938	\$15,728	\$5,183	\$6,853	-65.6%	-56.4%	32.2%
14300	Summer School Programs	High School	\$24,991	\$33,919	\$24,953	\$29,694	18.8%	-12.5%	19.0%
16100	Remediation	Remediation Testing	\$109	\$0	\$2,667	\$0	-100.0%	NA	-100.0%
16200	Remediation	Preventive Remediation	\$13,878	\$5,225	\$950	\$15,494	11.6%	196.6%	1530.2%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$102,220	\$107,327	\$141,707	\$92,125	-9.9%	-14.2%	-35.0%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$24,740	\$0	\$0	\$23,803	-3.8%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$17,091	\$29,810	\$10,717	\$5,951	-65.2%	-80.0%	-44.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$21,286	\$2,650	\$0	\$0	-100.0%	-100.0%	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$1,820	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$39,180	\$196,313	\$132,408	\$161,703	312.7%	-17.6%	22.1%
22230	Instruction	Library/Media Services - Audiovisual	\$5,343	\$5,990	\$2,533	\$4,984	-6.7%	-16.8%	96.7%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$2,357	\$3,384	\$216,952	\$6,077	157.9%	79.6%	-97.2%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$64,492	\$90,384	\$99,626	\$108,918	68.9%	20.5%	9.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$792,428	\$716,177	\$622,753	\$884,375	11.6%	23.5%	42.0%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$13,300	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$67	\$1,392	NA	NA	1971.3%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$153,698	\$143,026	\$72,898	\$64,508	-58.0%	-54.9%	-11.5%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$142,990	\$33,389	NA	NA	-76.6%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$2,758	\$3,947	NA	NA	43.1%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$373,000	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$7,520,392	\$8,686,722	\$8,840,927	\$8,688,312	15.5%	0.0%	-1.7%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$0	\$156,969	\$131,136	\$155,986	NA	-0.6%	19.0%
21340	Students	Health Services - Nurse Services	\$68,012	\$89,556	\$106,375	\$110,334	62.2%	23.2%	3.7%
21390	Students	Health Services - Other Health Services	\$2,020	\$1,698	\$1,490	\$6,969	245.1%	310.5%	367.9%
21990	Students	Other Support Services Students - Other Student Services	\$491	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$825,131	\$1,284,968	\$1,163,832	\$1,132,267	37.2%	-11.9%	-2.7%
24900	School Administration	Other Support Services - School Admin.	\$33,550	\$39,744	\$21,971	\$36,136	7.7%	-9.1%	64.5%
Student Instructional Support Total			\$929,203	\$1,572,934	\$1,424,803	\$1,441,692	55.2%	-8.3%	1.2%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$10,765	\$10,765	\$10,765	7.7%	0.0%	0.0%
23150	General Administration	Board of Education - Legal Services	\$320	\$11,306	(\$6,987)	\$25,296	7806.6%	123.7%	462.1%
23160	General Administration	Board of Education - Promotion Expenses	\$1,989	\$2,344	\$4,870	\$8,052	304.8%	243.6%	65.3%

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23190	General Administration	Board of Education - Other Governing Body Services	\$7,581	\$3,370	\$403	\$3,205	-57.7%	-4.9%	696.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$217,314	\$312,150	\$441,744	\$387,913	78.5%	24.3%	-12.2%
23220	General Administration	Executive Administration - Community Relations	\$50	\$0	\$0	\$0	-100.0%	NA	NA
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$2,660	\$2,500	\$750	\$4,155	56.2%	66.2%	454.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$23,321	\$24,772	\$65,593	\$46,487	99.3%	87.7%	-29.1%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$0	\$12,690	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$0	\$1,865	NA	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$0	\$2,976	NA	NA	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$750	\$770	\$830	\$830	10.7%	7.8%	0.0%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	(\$1,015)	\$0	\$0	\$140	113.8%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,162,649	\$1,483,651	\$1,356,317	\$1,228,033	5.6%	-17.2%	-9.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$0	\$2,777	\$0	NA	NA	-100.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$214,932	\$311,956	\$299,641	\$216,163	0.6%	-30.7%	-27.9%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,324	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$290	\$37	\$23,002	\$30,036	10271.9%	81078.6%	30.6%
26700	Operation and Maintenance of Plant Services	Insurance	\$157,205	\$129,669	\$154,460	\$107,399	-31.7%	-17.2%	-30.5%
27010	Student Transportation	Service Area Direction	\$139,995	\$187,591	\$300,724	\$303,469	116.8%	61.8%	0.9%
27100	Student Transportation	Vehicle Operation	\$242,498	\$290,267	\$288,317	\$291,752	20.3%	0.5%	1.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$169,648	\$184,252	\$191,796	\$145,599	-14.2%	-21.0%	-24.1%
27400	Student Transportation	Purchase of School Buses	\$117,546	\$115,330	\$169,131	\$0	-100.0%	-100.0%	-100.0%
27500	Student Transportation	Insurance on Buses	\$23,237	\$15,607	\$13,539	\$9,998	-57.0%	-35.9%	-26.2%
27700	Student Transportation	Contracted Transportation Services	\$450,149	\$479,770	\$440,564	\$406,119	-9.8%	-15.4%	-7.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$425,311	\$549,588	\$641,867	\$749,121	76.1%	36.3%	16.7%
Overhead and Operational Total			\$3,367,754	\$4,115,695	\$4,400,103	\$3,992,064	18.5%	-3.0%	-9.3%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$0	\$250	NA	NA	NA
33200	Category not Specified	Community Recreation	\$8,919	\$3,217	\$5,147	\$4,640	-48.0%	44.2%	-9.9%
33400	Category not Specified	Athletic Coaches	\$115,484	\$140,280	\$267,630	\$278,026	140.7%	98.2%	3.9%
33990	Other Community Services	Other	\$43	\$489	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$34,458	\$35,106	\$45,606	\$62,575	81.6%	78.2%	37.2%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$678,018	\$875,875	\$793,210	\$373,243	-45.0%	-57.4%	-52.9%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$78,098	\$117,665	\$74,744	\$38,673	-50.5%	-67.1%	-48.3%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$11,094	\$0	\$0	NA	-100.0%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$172,137	\$125,643	\$46,618	\$41,675	-75.8%	-66.8%	-10.6%
49000	Category not Specified	Other Facilities Acq. and Construction	\$134,751	\$182,332	\$51,386	\$112,108	-16.8%	-38.5%	118.2%
51100	Principal on Debt	Bonds	\$170,040	\$40,000	\$94,289	\$574,289	237.7%	1335.7%	509.1%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$8,060	\$0	\$2,161	NA	-73.2%	NA
52100	Interest on Debt	Bonds	\$0	\$46,197	\$60,989	\$104,970	NA	127.2%	72.1%
52200	Interest on Debt	Temporary Loans	\$511,908	\$30,000	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,769,000	\$1,973,000	\$2,360,052	\$2,360,728	33.4%	19.7%	0.0%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$0	\$5,924	NA	NA	NA
Non Operational Total			\$3,672,856	\$3,588,958	\$3,799,672	\$3,959,262	7.8%	10.3%	4.2%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$94,336	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$14,047	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$24,294	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,999	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$421,893	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$64,939	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$98,881	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$9,211	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$736,263	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26494 - SIS NA Group Insurance - 2007 Account Code	\$110,513	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$145,975	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$15,326	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$4,288	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$676	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$597	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$113	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$67,284	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,810,634	\$0	\$0	\$0	NA	NA	NA